

NOT DESIGNATED FOR PUBLICATION

No. 112,700

IN THE COURT OF APPEALS OF THE STATE OF KANSAS

In the Matter of the Appeal of HASTING, KAREN and GAINES, JASON
from an Order of the Division of Taxation on Assessment of Drug Tax.

MEMORANDUM OPINION

Appeal from Board of Tax Appeals. Opinion filed February 26, 2016. Affirmed.

Jennifer Bates, of Legal Services Bureau, Kansas Department of Revenue, and *Derek Schmidt*, attorney general, for appellant Kansas Department of Revenue.

Gerald N. Capps, of Wichita, for appellees.

Before ATCHESON, P.J., GARDNER, J., and BURGESS, S.J.

Per Curiam: The Kansas Department of Revenue has appealed a decision of the Kansas Board of Tax Appeals ruling that a temporary order of the Kansas Board of Pharmacy provided an inadequate legal basis for imposing drug tax liability on Karen Hasting and Jason Gaines under K.S.A. 79-5204. We find BOTA's written decision correctly states and applies the law and, therefore, affirm. Accordingly, we do not consider the alternative grounds Hasting and Gaines have advanced for affirmance.

Affirmed under Supreme Court Rule 7.042(b)(5) (2015 Kan. Ct. R. Annot. 68).